IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 61 OF 2004

The Commissioner of Central
Excise, Thane-I. ... Appellant.

V/s.

M/s.Konark Containers & Allied
Industries Pvt.Ltd. ... Respondent.

A.S.Rao i/b. T.C.Kaushik for the appellant.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 25th August, 2005.

P.C. :

. In spite of two adjournments, learned counsel for the appellant-Revenue is not in a position to place any material on record to show that the judgment relied upon by the tribunal in the case of **Lakshmi Steel Industries**, 1997 (22) RCT 623 (CEGAT) has not been accepted by the Revenue. Since the tribunal has relied upon its own judgment, in absence of any material at the instance of the Revenue to show that the said judgment has not been accepted by the Revenue or that it is not applicable, we do not see any substantial question of law in this appeal. The appeal is, therefore, dismissed in limine.

(J.P.DEVADHAR, J.) **(V.C.DAGA, J.)**